



Trustees' Financial Summary

FY2015-16

Submit ID: 1235-58732236

50 Teton County

1235 Dutton/Brady K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Betty Brumwell **Phone #:** (406) 476-3201

(Signature)

(Date)

Chair, Board of Trustees: Clint Ellsworth

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
019	Jobs for Montana Graduates	STATE	2008-09 money	State
022	Vo Ed Agriculture	STATE		State
039	Vo Ed Family & Consumer Science	STATE		State
042	Vo Ed Business/Marketing	STATE		State
146	Title II Part A	FEDERAL	5012351410	84.367
156	Safety/security	LOCAL	Safety/security proj	
176	21st Century Community Learning	FEDERAL	5012351710	84.287
305	Title III Part A English Language Acquisition	FEDERAL		84.365A
306	Title III Part A English Language Acquisition	FEDERAL		84.365A
315	Title I Accountability	FEDERAL	5012353115	84.348A
316	Title I, Part A, Accountability	FEDERAL	5012353113	84.348A
704	State OTO Indian Education for All	STATE	State 08-09	state
748	Local 21st Century fundraising	LOCAL	09-10 fundraising	local
775	Misc Federal Grant from other State Agency	FEDERAL	MOST 2014-15	unknown
776	Misc Federal Grant from other State Agency	FEDERAL	MOST	unknown
816	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	226,643.30	59,516.31	235,960.19	156.70
02	Taxes Receivable - Real and Personal (120-149)	14,423.68	1,473.26	1,659.15	
03	Taxes Receivable - Protested (150-159)	9,409.71	974.21	1,172.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	20,212.26	6,031.74	2,519.62	108.13
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	270,688.95	67,995.52	241,311.83	264.83
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	23,833.39	2,447.47	2,832.02	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,605.97			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	241,249.59	65,548.05	238,479.81	264.83
52	TOTAL FUND BALANCE/EQUITY	246,855.56	65,548.05	238,479.81	264.83
53	TOTAL LIABILITIES AND FUND BALANCE	270,688.95	67,995.52	241,311.83	264.83

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,815.77	68,154.40	90,439.39	23,978.86
02	Taxes Receivable - Real and Personal (120-149)	3.04			24.65
03	Taxes Receivable - Protested (150-159)				12.41
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	0.07	2,270.13	12,349.66	26.66
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,818.88	70,424.53	102,789.05	24,042.58
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3.04			37.06
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,815.84	70,424.53	102,789.05	24,005.52
52	TOTAL FUND BALANCE/EQUITY	4,815.84	70,424.53	102,789.05	24,005.52
53	TOTAL LIABILITIES AND FUND BALANCE	4,818.88	70,424.53	102,789.05	24,042.58

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,124.64		21,849.07	7,428.63
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	939.16			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,063.80		21,849.07	7,428.63
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,063.80		21,849.07	7,428.63
52	TOTAL FUND BALANCE/EQUITY	13,063.80		21,849.07	7,428.63
53	TOTAL LIABILITIES AND FUND BALANCE	13,063.80		21,849.07	7,428.63

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,238.12	43,842.31		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	42,238.12	43,842.31		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	42,238.12	43,842.31		
52	TOTAL FUND BALANCE/EQUITY	42,238.12	43,842.31		
53	TOTAL LIABILITIES AND FUND BALANCE	42,238.12	43,842.31		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,166.15	48,820.36		
02	Taxes Receivable - Real and Personal (120-149)		5.32		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	108,166.15	48,825.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		5.32		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		13,429.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	108,166.15	35,391.36		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	108,166.15	48,820.36		
53	TOTAL LIABILITIES AND FUND BALANCE	108,166.15	48,825.68		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,078.72		40,975.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,078.72		40,975.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	27,078.72		40,975.22	
52	TOTAL FUND BALANCE/EQUITY	27,078.72		40,975.22	
53	TOTAL LIABILITIES AND FUND BALANCE	27,078.72		40,975.22	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,945.04	28,052.85		3,524.57
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	94,945.04	28,052.85		3,524.57
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	94,945.04	28,052.85		
25	Other Current Liabilities (621-679)				3,524.57
35	TOTAL LIABILITIES	94,945.04	28,052.85		3,524.57
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	94,945.04	28,052.85		3,524.57



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	619,168.31	631,675.39
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	33,207.11	0.00
1190	Penalties and Interest on Taxes	1,478.34	1,451.92
1510	Interest Earnings	564.92	531.41
3110	Direct State Aid	622,669.34	646,378.90
3111	Quality Educator	65,403.00	70,353.80
3112	At Risk Student	8,228.35	11,835.45
3113	Indian Education For All	3,366.00	3,382.56
3114	American Indian Achievement Gap	200.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	27,012.26	23,133.60
3116	Data For Achievement	2,475.00	3,240.00
3118	Natural Resource Development	4,437.24	7,256.64
3120	State Guaranteed Tax Base Aid	56,988.39	54,594.54
3444	State School Block Grant	168,406.03	168,406.03
3446	SB96 Block Grant Reimbursement	15,499.80	0.00
3460	Montana Oil and Gas Tax	2,146.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,631,250.09	1,622,655.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	663,662.37	664,547.91	
			2XX Personal Services - Employee Benefits	140,431.13	146,784.33	
			3XX Purchased Professional and Technical Services	18,352.57	17,600.59	
			4XX Purchased Property Services	180.00	1,823.81	
			5XX Other Purchased Services	7,821.90	4,487.76	
			6XX Supplies and Materials	26,563.89	41,504.42	
			7XX Property and Equipment Acquisition	8,494.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	31,114.97	29,116.04	
			2XX Personal Services - Employee Benefits	7,338.69	4,912.60	
			3XX Purchased Professional and Technical Services	125.00	0.00	
			5XX Other Purchased Services	71.68	0.00	
			6XX Supplies and Materials	1,617.00	291.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	16,348.70	11,275.80	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2,201.15	2,229.33
			6XX Supplies and Materials	6,333.26	5,566.32
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	64,388.80	66,988.32
			2XX Personal Services - Employee Benefits	6,140.77	5,767.43
			3XX Purchased Professional and Technical Services	1,217.18	1,486.71
			4XX Purchased Property Services	0.00	343.00
			5XX Other Purchased Services	8,881.49	9,628.01
			6XX Supplies and Materials	12,009.70	13,602.19
			810 Dues and Fees	4,941.78	8,980.78
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	47,509.68	49,938.28
			2XX Personal Services - Employee Benefits	14,258.67	12,594.82
			5XX Other Purchased Services	601.75	1,628.61
			6XX Supplies and Materials	732.21	1,905.64
		25XX Support Services - Business			
			1XX Personal Services - Salaries	37,894.53	40,108.54
			2XX Personal Services - Employee Benefits	8,385.15	8,426.14
			3XX Purchased Professional and Technical Services	8,775.00	8,145.00
			5XX Other Purchased Services	795.71	546.14
			6XX Supplies and Materials	1,785.98	790.06
			810 Dues and Fees	565.00	520.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	64,091.74	72,170.92
			2XX Personal Services - Employee Benefits	10,515.84	19,413.11
			3XX Purchased Professional and Technical Services	7,688.79	12,450.27
			4XX Purchased Property Services	90,510.87	90,383.90
			5XX Other Purchased Services	22,282.81	23,708.20
			6XX Supplies and Materials	15,165.09	24,516.91
			7XX Property and Equipment Acquisition	12,017.73	0.00
			810 Dues and Fees	0.00	267.00
			8XX Other Expenditures	635.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,616.85	49,679.99
			2XX Personal Services - Employee Benefits	8,536.30	10,187.65
			3XX Purchased Professional and Technical Services	2,000.00	2,000.00
			6XX Supplies and Materials	817.66	2,823.14
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,612.62	2,544.70

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	53,488.28	56,092.43	
			2XX Personal Services - Employee Benefits	12,339.11	11,715.25	
			6XX Supplies and Materials	4,161.61	7,176.14	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	3,015.85	3,715.25	
			2XX Personal Services - Employee Benefits	189.78	286.51	
			6XX Supplies and Materials	216.68	208.22	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	10,780.29	12,127.47	
			2XX Personal Services - Employee Benefits	55.59	76.97	
			5XX Other Purchased Services	1,297.94	1,699.70	
			6XX Supplies and Materials	130.56	20.00	
			810 Dues and Fees	2,680.00	480.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	6,607.68	6,466.44	
			2XX Personal Services - Employee Benefits	399.84	492.04	
			6XX Supplies and Materials	5,749.46	3,675.17	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	40,284.99	38,434.74	
			2XX Personal Services - Employee Benefits	215.83	265.68	
			6XX Supplies and Materials	7,022.05	7,592.63	
			810 Dues and Fees	0.00	2,725.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	24,250.70	9,103.00	
			2XX Personal Services - Employee Benefits	1,485.59	55.51	
			6XX Supplies and Materials	1,680.57	4,248.90	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,605,083.41</u>	<u>1,638,342.42</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	291,598.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,622,655.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,638,342.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 5,605.97 Less Last Year 34,662.22 (4b)	-29,056.25	
	-29,056.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	246,855.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,858.30	65,062.75
	1190 Penalties and Interest on Taxes	165.68	130.27
	1510 Interest Earnings	165.78	152.67
	2220 County On-Schedule Trans Reimb	24,691.85	31,683.13
	3210 State On-Schedule Trans Reimb	28,051.16	27,048.25
	3444 State School Block Grant	9,417.49	9,417.49
	3446 SB96 Block Grant Reimbursement	2,099.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,450.21	133,494.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	17,400.00	18,750.00
			2XX Personal Services - Employee Benefits	1,850.26	1,503.78
			3XX Purchased Professional and Technical Services	390.06	1,478.49
			6XX Supplies and Materials	0.00	210.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,380.04	5,799.96
			2XX Personal Services - Employee Benefits	1,605.75	935.45
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,360.00	9,776.04
			2XX Personal Services - Employee Benefits	2,085.67	2,099.87
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	2,378.10	57.60
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	39,092.99	40,624.30
			2XX Personal Services - Employee Benefits	4,738.18	4,871.54
			3XX Purchased Professional and Technical Services	2,180.76	663.00
			4XX Purchased Property Services	19,624.13	26,765.01
			5XX Other Purchased Services	10,215.53	7,937.90
			6XX Supplies and Materials	14,322.44	10,358.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				131,623.91	131,831.52



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					63,885.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,494.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					131,831.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,548.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	89,135.99	78,886.73
	1190 Penalties and Interest on Taxes	129.13	174.01
	1510 Interest Earnings	790.53	714.43
	5200 Sale or Compensation for Loss of Assets	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		90,555.65	79,775.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		27XX	Student Transportation Services				
			7XX	Property and Equipment Acquisition	84,329.00	0.00	
156	Safety/security						
	998	School Safety Transfers to Building Reserve Fund					
		61XX	Operating Transfers to Other Funds				
			911	School Safety Transfer to Building Reserve Fund	0.00	200,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					84,329.00	200,000.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					358,704.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					79,775.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,000.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					238,479.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.59	2.77
	1611 National School Lunch Program	13,261.61	0.00
	1621 Lunch Sales	0.00	12,178.24
	1632 Daily Adult Sales	3,737.55	4,187.35
	1634 Daily Ala Carte Sales	36.69	0.00
	1900 Other Revenue from Local Sources	23.84	0.00
	3220 State Food Services Match	241.63	108.13
	4550 Federal Child Nutrition	97,253.59	93,045.02
	4552 Fresh Fruit And Vegetable	4,982.14	4,972.15
	6100 Material Prior Period Revenue Adjustments	0.00	58.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		119,540.64	114,552.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	3,866.16	4,548.02
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	14,298.29	21,707.25
			2XX Personal Services - Employee Benefits	7,678.70	6,811.33
			3XX Purchased Professional and Technical Services	490.16	1,245.45
			4XX Purchased Property Services	1,534.25	1,841.49
			5XX Other Purchased Services	32,522.33	29,575.01
			6XX Supplies and Materials	55,733.10	51,860.13
			810 Dues and Fees	315.00	350.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,437.99	117,939.18



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Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						3,651.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						114,552.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,939.18 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						264.83 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,777.47	51.41
	1190 Penalties and Interest on Taxes	5.34	2.60
	1510 Interest Earnings	5.95	12.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,788.76	66.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	480.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				480.00	0.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					4,749.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,815.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	241.77	288.25
	2240 County Retirement Distribution	182,333.23	185,297.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,575.00	185,585.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		107,880.61	106,583.76
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		5,088.62	4,803.51
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		2,856.16	1,859.73
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		12,563.14	14,053.64
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		5,154.64	4,813.63
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		9,985.24	11,152.40
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		9,578.79	10,456.10
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		4,989.34	4,344.06
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		6,106.70	7,988.34
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		3,314.69	3,687.08
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,821.77	2,943.72
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,488.83	2,546.64
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		0.00	111.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	511.10	436.10
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	2,269.33	1,783.74
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	900.20	883.82
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	4,286.08	4,217.39
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	5,064.42	4,677.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				185,859.66	187,343.04	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					72,182.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					185,585.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					187,343.04	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,424.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
019	Jobs for Montana Graduates	
	3290 State - Other State Grants	4,500.00
022	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	2,628.00
039	Vo Ed Family & Consumer Science	
	3290 State - Other State Grants	982.00
042	Vo Ed Business/Marketing	
	3290 State - Other State Grants	1,229.00
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,546.00
176	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
305	Title III Part A English Language Acquisition	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	219.00
306	Title III Part A English Language Acquisition	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	24,459.00
315	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	13,738.00
316	Title I, Part A, Accountability	
	4200 Title I, Part A, Improving Basic Programs	87,093.00
748	Local 21st Century fundraising	
	1510 Interest Earnings	132.51
775	Misc Federal Grant from other State Agency	
	6100 Material Prior Period Revenue Adjustments	-1,143.63
776	Misc Federal Grant from other State Agency	
	4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
816	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,651.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		219,344.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
019	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX	Other Purchased Services	1,931.27
			6XX	Supplies and Materials	375.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		159.25
		2XX	Personal Services - Employee Benefits		38.31
		019	Subtotal		2,503.97
022	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
		6XX	Supplies and Materials		1,104.20
		022	Subtotal		1,104.20
039	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
		6XX	Supplies and Materials		574.45
		039	Subtotal		574.45
146	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		15,578.02
		2XX	Personal Services - Employee Benefits		6,382.98
		810	Dues and Fees		4,585.00
		146	Subtotal		26,546.00
176	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		39,317.70
		2XX	Personal Services - Employee Benefits		6,337.76
		3XX	Purchased Professional and Technical Services		772.46
		5XX	Other Purchased Services		1,387.82
		6XX	Supplies and Materials		1,064.58
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		2,118.60
		2XX	Personal Services - Employee Benefits		312.08
		176	Subtotal		51,311.00
306	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
		5XX	Other Purchased Services		332.00
		6XX	Supplies and Materials		2,706.80
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		21,420.20
		306	Subtotal		24,459.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
315	Title I Accountability				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,750.00
			2XX Personal Services - Employee Benefits		299.29
			315 Subtotal		2,049.29
316	Title I, Part A, Accountability				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		66,374.04
			2XX Personal Services - Employee Benefits		19,413.89
			5XX Other Purchased Services		1,467.00
			316 Subtotal		87,254.93
704	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		400.00
			6XX Supplies and Materials		119.21
			704 Subtotal		519.21
748	Local 21st Century fundraising				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			6XX Supplies and Materials		506.21
			748 Subtotal		506.21
776	Misc Federal Grant from other State Agency				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,704.42
			5XX Other Purchased Services		1,160.57
			6XX Supplies and Materials		2,135.01
			776 Subtotal		5,000.00
816	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		256.00
			6XX Supplies and Materials		2,395.00
			816 Subtotal		2,651.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					204,479.26



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1235 Dutton/Brady K-12 Schools

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					88,361.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					219,344.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					204,479.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	438.43	(4b)	-438.43
					-438.43 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,789.05 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 Jobs for Montana Graduates	4,500.00	2,503.97	1,996.03
022 Vo Ed Agriculture	2,628.00	1,104.20	1,523.80
039 Vo Ed Family & Consumer Science	982.00	574.45	407.55
042 Vo Ed Business/Marketing	1,229.00	0.00	1,229.00
146 Title II Part A	26,546.00	26,546.00	0.00
176 21st Century Community Learning	51,311.00	51,311.00	0.00
305 Title III Part A English Language Acquisition	219.00	0.00	219.00
306 Title III Part A English Language Acquisition	24,459.00	24,459.00	0.00
315 Title I Accountability	13,738.00	2,049.29	11,688.71
316 Title I, Part A, Accountability	87,093.00	87,254.93	-161.93
704 State OTO Indian Education for All	0.00	519.21	-519.21
748 Local 21st Century fundraising	132.51	506.21	-373.70
775 Misc Federal Grant from other State Agency	-1,143.63	0.00	-1,143.63
776 Misc Federal Grant from other State Agency	5,000.00	5,000.00	0.00
816 Vo Ed Carl Perkins Basic Grant	2,651.00	2,651.00	0.00
Total	219,344.88	204,479.26	14,865.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	406.93	823.28
	1190 Penalties and Interest on Taxes	2.64	0.97
	1510 Interest Earnings	55.94	66.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		465.51	891.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,425.00
			2XX Personal Services - Employee Benefits	0.00	8.43
			3XX Purchased Professional and Technical Services	0.00	280.00
			6XX Supplies and Materials	0.00	338.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,051.59

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					25,166.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					891.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,051.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,005.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,120.00	1,125.00
	1510 Interest Earnings	28.77	34.56
	3260 State Driver's Education Reimbursement	1,049.94	939.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,198.71	2,098.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,474.00	1,658.25
			2XX Personal Services - Employee Benefits	8.28	7.48
			5XX Other Purchased Services	465.00	400.00
			6XX Supplies and Materials	36.07	157.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,983.35	2,223.39

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					13,188.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,098.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,223.39 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,063.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.13	1,216.43
	1910 Rentals	11,400.00	9,492.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,419.13	10,708.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		1,491.28	854.70
		4XX Purchased Property Services		6,327.62	844.38
		6XX Supplies and Materials		96.00	819.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,914.90	2,518.08

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					13,658.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,708.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,518.08 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,849.07 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.67	19.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.67</u>	<u>19.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					7,408.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,428.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	50.40	89.45
	3281 State Technology Aid	1,437.08	1,441.83
	3445 State Combined Fund School Block Grant	12,000.00	12,000.00
	3447 SB96 Combined Block Grant Reimbursement	999.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,486.68	13,531.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		5,187.05	263.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,187.05	263.94

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	28,970.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,531.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	263.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,238.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	104.62	144.36
	1900 Other Revenue from Local Sources	4,948.76	9,702.77
	1920 Contributions/Donations from Private Sources	1,952.56	0.00
	3445 State Combined Fund School Block Grant	4,000.00	7,883.21
	3460 Montana Oil and Gas Tax	8,423.86	3,854.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,429.80	21,585.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,400.00	0.00
			2XX Personal Services - Employee Benefits	6.41	0.00
			3XX Purchased Professional and Technical Services	0.00	784.24
			6XX Supplies and Materials	4,267.55	250.00
	23XX Support Services - General Administration				
			6XX Supplies and Materials	1,676.16	0.00
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	0.00	3,876.00
			6XX Supplies and Materials	2,500.00	0.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	26,753.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,850.12	31,663.77

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					53,920.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,585.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,663.77 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,842.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	276.46	289.19
	1920 Contributions/Donations from Private Sources	794.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,071.10</u>	<u>289.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		4,380.91	0.00
		7XX Property and Equipment Acquisition		28,444.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>32,825.51</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	107,876.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	289.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	108,166.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	41.58	198.63	
	3445 State Combined Fund School Block Grant	3,883.21	0.00	
156	Safety/security			
	5301 School Safety and Security Transfer	0.00	200,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,924.79	200,198.63	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	0.00	26,858.00
		4XXX	Facilities Acquisition and Construction Services			
			4XX	Purchased Property Services	2,176.65	0.00
156	Safety/security					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	0.00	158,270.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,176.65	185,128.50	

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					20,321.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					200,198.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					185,128.50 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	13,429.00	Less Last Year	0.00 (4b)	13,429.00
					13,429.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,820.36 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.96	67.36
	1530 Net Increase (Decrease) in the Fair Value of Investments	-1,985.54	0.00
	1920 Contributions/Donations from Private Sources	5,520.64	5,450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,561.06	5,517.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			870	Student Scholarships	4,000.00	4,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,000.00	4,500.00	

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					26,061.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,517.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,500.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,078.72 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	84,906.76	100,789.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84,906.76</u>	<u>100,789.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	103,974.31	88,431.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>103,974.31</u>	<u>88,431.44</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	28,616.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,789.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,431.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,975.22	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	37,281.72	39,120.81
XX	39X	1XXX	112 Certified Teacher Staff Salaries	53,488.28	56,092.43
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,460.55	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	779,280.33	792,872.60
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	217.54	2,970.57
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	63,752.03	58,390.09
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	480.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,133.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,133.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,711.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,312.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,235.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	49,679.99	0.00	0.00	0.00	0.00
280	1XXX	2XX	10,187.65	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,000.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,823.14	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,544.70	0.00	0.00	0.00	0.00
Totals			67,235.48	0.00	0.00	0.00	0.00

67,235.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1235-58732236

50 Teton County

1235 Dutton/Brady K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	21,527.00	0.00	0.00	0.00	21,527.00
Buildings	1,451,544.00	0.00	185,129.00	0.00	1,636,673.00
*** Machinery and Equipment	837,663.00	12,018.00	18,947.00	50,059.00	818,569.00
Totals at Historical Cost	2,310,734.00	12,018.00	204,076.00	50,059.00	2,476,769.00
Depreciation					
Improvement Accum	16,190.00	0.00	1,077.00	0.00	17,267.00
Building Accum	831,253.00	0.00	28,034.00	0.00	859,287.00
Machinery and Equipment Accum	651,136.00	0.00	38,490.00	50,059.00	639,567.00
Total Accumulated Depreciation	1,498,579.00	0.00	67,601.00	50,059.00	1,516,121.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	812,155.00	12,018.00	136,475.00	0.00	960,648.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,823.00	0.00	0.00
General Administration (23XX)	825.00	0.00	0.00
Operations and Maintenance (26XX)	5,695.00	0.00	0.00
Transportation (27XX)	21,141.00	0.00	0.00
Food Service (31XX)	2,362.00	0.00	0.00
Extracurricular (34XX, 35XX)	12,482.00	0.00	0.00
Unallocated	20,270.00	0.00	0.00
Total Depreciation for FY2016	67,598.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 1235-58732236

50 Teton County

1235 Dutton/Brady K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,889.88	23,983.88	0.00	0.00	51,873.76	0.00	51,873.76
Other Post Employment Benefits	2,250.00	0.00	0.00	0.00	2,250.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	30,139.88	23,983.88	0.00	0.00	54,123.76	0.00	51,873.76

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1235-58732236

50 Teton County

1235 Dutton/Brady K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	212,421.22	0.00	846.01	211,575.21
Net Pension - TRS	1,203,507.00	120,073.00	0.00	1,323,580.00